

Exhibit B

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October 16, 2006

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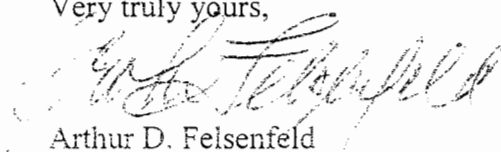
Re: 13 148 00711 06
Brooks, Houghton & Company, Inc. and Life Partners Holdings, Inc.

Dear Ken,

Your witness list includes Jonathan Berger, who I understand is being called as an expert. While I seriously question the need for expert testimony in this case, I request that you provide us with the subject matter of his expert testimony.

On another subject, I note that in your pre-hearing memorandum, you seek attorneys fees, despite the fact that your arbitration demand specifically excluded such relief (see attached). In light of your request, we are hereby making a request for reimbursement of Life Partners Holdings Inc.'s attorneys fees and expenses. See, Spector v. Torenberg, 852 F.Supp. 201, 210 (S.D.N.Y. 1994) (petitioners acquiesced in the award of attorneys fees by the arbitrators by inter alia placing a request for such fees in their demand for arbitration and in their post-hearing briefs); Berman v. Stratton Oakmont, Inc., NYLJ October 18, 1996 (Sup. Ct. Nassau Co.) (respondents' conduct in specifically requesting an award of attorneys fees in their answer was an acquiescence to the panel of arbitrators to make an award of attorneys fees in the proceeding).

Very truly yours,



Arthur D. Felsenfeld

cc: John F. Byrne, Esq.
Peter M. Collins, Esq.
John R. Holsinger, Esq.
Jennifer Eltahan
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NYC:157170.1